**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**ORDINARY ORIGINAL CIVIL JURISDICTION**

**NOTICE OF MOTION NO. 3224 OF 2003**
IN
**INCOME TAX APPEAL (LDG.) NO. 1038 OF 2003**

The Commissioner of Income-tax,
City-VII, Mumbai. ... Appellant.

V/s.

M/s.Uttam Galva Steels Ltd. ... Respondent.

Mr A. D.Kango for the Appellant.

Mr A. R. Singh for the respondent.

**CORAM : DR.S.RADHAKRISHNAN**
**and V.C.DAGA, JJ.**

**DATED : 23rd April 2007.**

**P.C. :**
---

1. Heard the learned counsel for the parties.

2. Perused affidavit in support of the Notice of Motion seeking condonation of 185 days delay. Additional affidavit is also filed in this case. Sufficient cause is made out for condoning delay in filing the above appeal. There is no case of inaction, negligence or want of bona fide on the part of the appellant. Hence, the notice of motion is made absolute in terms of prayer clause (a)

**(V.C.DAGA, J.)** **(DR.S.RADHAKRISHNAN, J.)**